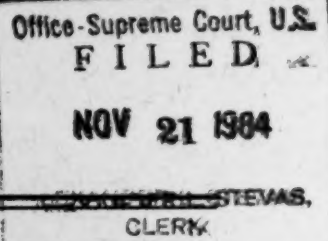


(2)  
No. 84-707



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**In the Supreme Court of the United States**

OCTOBER TERM, 1984

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**WILLIE J. DUNN, PETITIONER**

**v.**

**UNITED STATES OF AMERICA**

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**ON PETITION FOR A WRIT OF CERTIORARI TO  
THE UNITED STATES COURT OF APPEALS FOR  
THE ELEVENTH CIRCUIT**

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**MEMORANDUM FOR THE UNITED STATES  
IN OPPOSITION**

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**REX E. LEE**  
*Solicitor General*  
*Department of Justice*  
*Washington, D.C. 20530*  
*(202) 633-2217*

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The court of appeals in this civil income tax case dismissed petitioner's appeal for lack of jurisdiction on July 3, 1984 (Pet. App. A). Petitioner did not obtain an extension of time within which to file a petition for a writ of certiorari. The time for filing a petition accordingly expired on October 1, 1984, a Monday. 28 U.S.C. 2101(c). The petition was not filed until October 2, 1984. The petition, which was filed pro se, was not accompanied by a notarized statement by a member of the Bar of this Court stating that the mailing took place on a particular date within the permitted time. See this Court's Rule 28.2. The time limit provided by

Section 2101(c) is jurisdictional. *Department of Banking v. Pink*, 317 U.S. 264 (1942). It is therefore respectfully submitted that the petition for a writ of certiorari should be denied.

REX E. LEE  
*Solicitor General*

NOVEMBER 1984

